



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FIFIELD SANITARY DISTRICT #1

Principal Office: P.O. BOX 61
FIFIELD, WI 54524

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I JW ENGELDINGER of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CHAIRMAN _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FIFIELD SANITARY DISTRICT #1**Utility Address:** P.O. BOX 61
FIFIELD, WI 54524**When was utility organized?** 1/1/1993**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: CATHY KAWLESKI**Title:** CLERK/TREASURER**Office Address:**P.O. BOX 61
FIFIELD, WI 54524**Telephone:** (715) 583 - 9902**Fax Number:****E-mail Address:**

Utility employee in charge of correspondence concerning this report:

Name: DONALD OCKER**Title:** WATER/SEWER OPERATOR**Office Address:**P.O. BOX 61
FIFIELD, WI 54524**Telephone:** (715) 762 - 5414**Fax Number:** (715) 762 - 3161**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR STEVEN R METZ CPA**Title:** MANAGER**Office Address:** WIPFLI ULLRICH BERTELSON LLPP.O. BOX 127
MINOCQUA, WI 54548**Telephone:** (715) 356 - 9585**Fax Number:** (715) 356 - 1764**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR STEVEN R METZ CPA**Title:** MANAGER**Office Address:** WIPFLI ULLRICH BERTELSON LLP
P.O. BOX 127
MINOCQUA, WI 54548**Telephone:** (715) 356 - 9585**Fax Number:** (715) 356 - 1764**E-mail Address:****Date of most recent audit report:** 1/12/1999**Period covered by most recent audit:** December 31, 1998

Names and titles of utility management including manager or superintendent:

Name: MS CATHY KAWLESKI**Title:** CLERK/TREASURER**Office Address:**P.O. BOX 61
FIFIELD, WI 54524**Telephone:** (715) 762 - 2500**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:KARREN BALZAR, COMMISSIONER
WILLIAM FELCH, PRESIDENT/CHAIRMAN
DOLAINE PRITZL, COMMISSIONER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 1/1/1993**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	49,875	53,971	1
Operating Expenses:			
Operation and Maintenance Expense (401)	31,374	18,656	2
Depreciation Expense (403)	28,384	28,377	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,712	2,938	5
Total Operating Expenses	61,470	49,971	
Net Operating Income	(11,595)	4,000	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(11,595)	4,000	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	18,170	18,902	9
Miscellaneous Nonoperating Income (421)	774	5,216	10
Total Other Income	18,944	24,118	
Total Income	7,349	28,118	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	7,349	28,118	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,420	17,563	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	20,420	17,563	
Net Income	(13,071)	10,555	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(326,345)	(336,900)	19
Balance Transferred from Income (433)	(13,071)	10,555	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	3,955	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(343,371)	(326,345)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK INTEREST	7,807	4
SPECIAL ASSESSMENT INTEREST	10,363	5
Total (Acct. 419):	18,170	
Miscellaneous Nonoperating Income (421):		
SEWER DEPARTMENT LOSS	774	6
Total (Acct. 421):	774	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
RECORD PRIOR PERIOD ADJUSTMENT	3,955	10
Total (Acct. 435)--Debit:	3,955	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	49,875	0	0	0	49,875	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	49,875	0	0	0	49,875	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,593,612	1,593,083	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	178,786	150,402	2
Net Utility Plant	1,414,826	1,442,681	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	694,786	685,308	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	337,772	330,722	4
Net Nonutility Property	357,014	354,586	
Investment in Municipality (123)	0	0	5
Other Investments (124)	177,527	194,559	6
Special Funds (125)	53,627	46,413	7
Total Other Property and Investments	588,168	595,558	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	243,699	226,398	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,942	6,982	11
Other Accounts Receivable (143)	8,015	5,690	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	36,408	38,989	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	7,054	1,095	16
Other Current and Accrued Assets (170)	11,486	12,707	17
Total Current and Accrued Assets	314,604	291,861	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,317,598	2,330,100	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	105,985	95,985	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(343,371)	(326,345)	23
Total Proprietary Capital	(237,386)	(230,360)	
LONG-TERM DEBT			
Bonds (221)	375,191	386,642	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	375,191	386,642	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,473	748	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,066	6,251	32
Other Current and Accrued Liabilities (238)	1,546	2,031	33
Total Current and Accrued Liabilities	12,085	9,030	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,167,708	2,164,788	38
Total Liabilities and Other Credits	2,317,598	2,330,100	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,593,612	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,593,612	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	178,786	0	0	0	9
Total Accumulated Provision	178,786	0	0	0	
Net Utility Plant	1,414,826	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	150,402				150,402	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,384				28,384	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	28,384	0	0	0	28,384	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	178,786	0	0	0	178,786	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	685,308	9,478		694,786	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	685,308	9,478	0	694,786	
Less accum. prov. depr. & amort. (122)	330,722	7,050		337,772	3
Net Nonutility Property	354,586	2,428	0	357,014	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	95,985	1
Changes during year (explain):		
1997 TAX LEVY	10,000	2
Balance end of year	105,985	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GMAC REVENUE BOND	09/23/1987	12/01/2015	5.00%	128,000	1
FMHA BOND	10/28/1992	10/01/2032	5.50%	247,191	2
Total Bonds (Account 221):				375,191	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,639	2
Charged electric department expense		3
Charged sewer department expense	2,992	4
Other (explain):		
NONE		5
Total Accruals and other credits	4,631	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,558	7
PSC Remainder Assessment	73	8
Other (explain):		
NONE		9
Total payments and other debits	4,631	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FMHA BOND	3,501	13,903	14,005	3,399	1
GMAC REVENUE BOND	2,750	6,517	6,600	2,667	2
Subtotal	6,251	20,420	20,605	6,066	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	6,251	20,420	20,605	6,066	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,620,950	0	0	543,838	0	2,164,788	1
Add credits during year:							
For Services	1,720			1,200		2,920	2
For Mains						0	3
Other (specify):							
TO CORRECTLY RESTATE PRIOR YEAR SPECIAL ASSESSMENT REVISION				8,112		8,112	4
Deduct charges (specify):							
TO CORRECTLY RESTATE PRIOR YEAR SPECIAL ASSESSMENT REVISION	8,112					8,112	5
Balance End of Year	1,614,558	0	0	553,150	0	2,167,708	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,549,490					1,549,490	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	177,527	2
Total (Acct. 124):	177,527	
Special Funds (125):		
WATER ASSESSMENT CASH	53,627	3
Total (Acct. 125):	53,627	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,942	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,942	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	6,555	9
Merchandising, jobbing and contract work		10
Other (specify):		
ACCOUNT RECEIVABLE OTHER	1,460	11
Total (Acct. 143):	8,015	
Receivables from Municipality (145):		
TOWN OF FIFIELD LEVY	36,408	12
Total (Acct. 145):	36,408	
Prepayments (165):		
PREPAYMENTS	7,054	13
Total (Acct. 165):	7,054	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,593,347	0	0	0	1,593,347	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	164,594	0	0	0	164,594	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,617,754	0	0	0	1,617,754	6
Other (specify):					0	7
Average Net Rate Base	(189,001)	0	0	0	(189,001)	
Net Operating Income	(11,595)	0	0	0	(11,595)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	100,985	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(334,858)	3
Other (Specify):		4
Total Average Proprietary Capital	(233,873)	
Net Income		
Net Income	(13,071)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

correspondence contact replaced 11/22/99. Was JW Engeldinger. Replaced with Cathy Kawleski per utility letter. Also added Donald Ocker, water/sewer operator. ele

Identification and Ownership - Commission/Committee (Page iv)

By letter dated 11/19/99, utility notified us of board changes. The list below is the OLD board which I have replaced with names provided in letter.
ele

Mr. JW Engeldinger, Chairman

Ms. Mary Steilman

Mr. John Weindorfer

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 22, 1999

Ms. Cathy Kawleski, Clerk Treasurer
Fifield Sanitary District
P.O. Box 61
Fifield, WI 54524-0061

1998 Analytical Review DWCCA-1985-PJL

Dear Ms. Kawleski:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that both in 1998 and in previous years, the utility has not been keeping records of its meter testing program. It is important that the utility keep records both of the meters tested and of the results of those tests in the event that those records are required under Wis. Admin. Code § PSC 185.75. Please confirm that the utility will keep proper records in the future.

2. As directed in the headnotes for the Water Operation & Maintenance Expenses schedule on page W-5, please explain the change in Account 682, Outside Services Employed and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\june 22 1999 rev letters L 1.doc

cc: Mr. J.W. Engeldinger, Chairman

FINANCIAL SECTION FOOTNOTES

Response received from accountant, Steve Metz by phone,
#1, said they do test meters, just don't keep records. He did stress to
them the importance of keeping track.

#2, attorney fees re: enforcing well abandonment policy.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	48,102	1
Total Sales of Water	48,102	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	1,773	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,773	
Total Operating Revenues	49,875	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	9,412	5
General Operating Expenses (680-690)	21,962	6
Total Operation and Maintenance Expenses	31,374	
Other Operating Expenses		
Depreciation Expense (403)	28,384	7
Amortization Expense (404)		8
Taxes (408)	1,712	9
Total Other Operating Expenses	30,096	
Total Operating Expenses	61,470	
NET OPERATING INCOME	(11,595)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	113	3,814	23,144	4
Commercial	15	1,484	5,757	5
Industrial	2	105	523	6
Total Metered Sales to General Customers (461)	130	5,403	29,424	
Private Fire Protection Service (462)	1		920	7
Public Fire Protection Service (463)	1		17,758	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	132	5,403	48,102	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	17,758	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	17,758	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
OTHER WATER REVENUES	1,773	8
Total Other Water Revenues (474)	1,773	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	4,793	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,569	3
Chemicals (630)		4
Supplies and Expenses (640)	1,155	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)	895	7
Total Plant Operation and Maintenance Expenses	9,412	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,067	8
Office Supplies and Expenses (681)	478	9
Outside Services Employed (682)	14,057	10
Insurance Expense (684)	1,270	11
Employees Pensions and Benefits (686)	1,002	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,088	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	21,962	
Total Operation and Maintenance Expenses	31,374	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,639	3
PSC Remainder Assessment		73	4
Other (specify): NONE			5
Total tax expense		1,712	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	79,520		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	18,049		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	97,569	0	
PUMPING PLANT			
Land and Land Rights (320)	16,875		12
Structures and Improvements (321)	124,759		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	44,445		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	30,767		20
Total Pumping Plant	216,846	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,440		23
Total Water Treatment Plant	2,440	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			79,520	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			18,049	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	97,569	
PUMPING PLANT				
Land and Land Rights (320)			16,875	12
Structures and Improvements (321)			124,759	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			44,445	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			30,767	20
Total Pumping Plant	0	0	216,846	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,440	23
Total Water Treatment Plant	0	0	2,440	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	251,772		26
Transmission and Distribution Mains (343)	728,957		27
Fire Mains (344)	0		28
Services (345)	138,742	529	29
Meters (346)	31,517		30
Hydrants (348)	109,537		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,260,525	529	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	15,703		38
Other Tangible Property (390)	0		39
Total General Plant	15,703	0	
Total utility plant in service directly assignable	1,593,083	529	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,593,083	529	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			251,772 26
Transmission and Distribution Mains (343)			728,957 27
Fire Mains (344)			0 28
Services (345)			139,271 29
Meters (346)			31,517 30
Hydrants (348)			109,537 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,261,054
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			15,703 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	15,703
Total utility plant in service directly assignable	0	0	1,593,612
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,593,612

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			484	484	1
February			405	405	2
March			454	454	3
April			451	451	4
May			640	640	5
June			530	530	6
July			610	610	7
August			633	633	8
September			496	496	9
October			596	596	10
November			543	543	11
December			516	516	12
Total for year	0	0	6,358	6,358	
Less: Measured or estimated water used in main flushing and water treatment during year				167	13
Less: Other utility use				398	14
Other utility use explanation:					15
FIRE TRAINING AND HOSE TESTING. FLUSHING AND MAIN BREAKS					
Water pumped into distribution system				5,793	16
Less: Water sold				5,403	17
Losses and unaccounted for				390	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
F					
Maximum gallons pumped by all methods in any one day during reporting year				107	21
Date of maximum: 10/4/1998					22
Cause of maximum:					23
NORMAL OPERATION					
Minimum gallons pumped by all methods in any one day during reporting year				6	24
Date of minimum: 12/10/1998					25
Total KWH used for pumping for the year				28,770	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	#1	121	8	133,920	Yes	1
WELL #2	#2	128	8	133,920	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL #1	WELL #2	1
Location	WELL #1	WELL #2	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	AEROMOTOR	AEROMOTOR	5
Year Installed	1993	1993	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	75	75	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	10
Year Installed	1993	1993	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	7	7	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PHOENIX 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1992		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	45		10
Total capacity in gallons	75,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	25	0	0	0	25
M	D	6.000	378	0	0	0	378
P	D	6.000	16,200	0	0	0	16,200
M	D	8.000	175	0	0	0	175
P	D	8.000	14,300	0	0	0	14,300
Total Within Municipality			31,078	0	0	0	31,078
Total Utility			31,078	0	0	0	31,078

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	114	1	0	0	115		1
M	1.250	11	0	0	0	11		2
M	1.500	1	0	0	0	1		3
M	2.000	3	0	0	0	3		4
Total Utility		129	1	0	0	130	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	140	0	0	0	140	0	1
0.750	8	0	0	0	8	0	2
2.000	1	0	0	0	1	0	3
Total:	149	0	0	0	149	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	127	0	0	1	0	12	140	1
0.750	0	7	0	1	0	0	8	2
2.000	0	1	0	0	0	0	1	3
Total:	127	8	0	2	0	12	149	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	42				42	2
Total Fire Hydrants	42	0	0	0	42	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	42
Number of distribution system valves end of year:	55
Number of distribution valves operated during year:	55

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

PAGE F-2 LINE 10B REPRESENTS A PRIOR PERIOD ADJUSTMENT NECESSARY DO TO A SETTLEMENT. PREVIOUSLY AN ACCOUNTS RECEIVABLE WAS REPORTED FOR VARIOUS SANITARY DISTRICT PENALTIES. THE CUSTOMER CHALLENGED THE PENALTIES IN COURT AND A SETTLEMENT WAS ATTAINED.

Water Services (Page W-16)

THE DISTRICT CHARGES A HOOK UP FEE OF \$860 WATER AND \$600 SEWER. THIS IS FEE HAS REMAINED UNCHANGED FOR SEVERAL YEARS AND REPRESENTS THE AVERAGE COST TO HOOK UP. ACTUAL COSTS ARE PAID AS INCURRED BY THE DISTRICT

Meters (Page W-17)

PAGE W-17 LINE 3G - THE DISTRICT DID NOT KEEP TRACK OF METERS TESTED DURING THE YEAR.
